IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 4TH DECEMBER 2006 / 13TH AGRAHAYANA 1928

WP(C).No. 28285 of 2006(P)

PETITIONER:

S.RAMACHANDRA KURUP,
S/O.NARAYANA KURUP, MANAGING PARTNER,
ARCHANA HOSPITAL, PANDALAM,
PATHANAMTHITTA DISTRICT.

BY ADV. SRI.K.MADHUSOODHANAN NAIR

RESPONDENTS:

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1. STATE OF KERALA,
REP. BY SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, THIRUVANANTHAPURAM,
REP. BY DISTRICT, PATHANAMTHITTA.

2. TAHSILDAR, ADOOR TALUK OFFICE,
REVENUE TOWERS, ADOOR.

3. SALES TAX OFFICER,
ADOOR.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).NO.28285 of 2006-P

Dated this the 4th day of December, 2006

JUDGMENT

The petitioner is aggrieved by Exts.P1, P1(a), P2 and P2(a) notices, issued under the Revenue Recovery Act. Though the amount is claimed as sales tax, the learned Government Pleader submitted that both the claims relate to entry tax. The learned counsel for the petitioner submitted that the petitioner has received orders relating to entry tax. But, they were passed without hearing him. It is also his case that a portion of the entry tax has already been paid.

2. The challenge against the revenue recovery notices is not maintainable as long as the assessment orders remain in force. If the petitioner is aggrieved by the assessment orders, he may move the appellate authority and seek appropriate reliefs including interim relief. Until the assessment orders are challenged in appropriate proceedings, there is nothing wrong in initiating revenue recovery proceedings.

In the result, the writ petition is dismissed without prejudice to the contentions of the petitioner against the assessment orders

assessing entry tax and his right to challenge the same, in appropriate proceedings.

K.BALAKRISHNAN NAIR,JUDGE.

MS